



project funded by the European Union

ARCHIPELAGO

an African-European partnership
for vocational training



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une initiative africaine et européenne
pour la formation professionnelle

Programme ARCHIPELAGO Training Session Eligible costs, travel costs and per diem

Delft, 13.12.2019

Programme mis en œuvre par





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**Art. 14.1 General
Conditions**

Eligible costs Criteria

- they are incurred during the implementation of the Action
- they are indicated in the estimated overall budget for the Action
- they are necessary for the implementation of the Action;
- they are identifiable and verifiable
- they comply with the requirements of applicable tax and social legislation
- they are reasonable, justified and comply with the requirements of sound financial management, in particular regarding economy and efficiency



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Eligible Costs

Direct Costs

Art. 14.2 GC
Administrative and
Financial Guidelines

- the cost of **staff** assigned to the Action
- **per diems**, travel and subsistence costs for staff and other persons taking part in the Action
- purchase **costs for equipment** (new or used) and supplies specifically dedicated to the purposes of the Action, provided that ownership is transferred at the end of the Action
- **rental** or leasing costs for **equipment** (new or used) and supplies specifically dedicated to the purposes of the Action
- costs of **consumables**;
- costs of **service and supply** contracts awarded by the Beneficiary(ies) for the purposes of the Action;
- **costs deriving directly from the requirements of the Contract** (dissemination of information, evaluation specific to the Action, audits, translation, reproduction, insurance, etc.) including financial service costs (in particular the cost of transfers and financial guarantees)
- **duties, taxes and charges, including VAT**, paid and not recoverable by the Beneficiary(ies).



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Eligible costs

Other costs

**Administrative and
Financial Guidelines**

The salary costs of the staff of the national administrations may be eligible insofar as they relate to activities which the competent public authority would not carry out if the action was not undertaken.

Contingency reserve

The contingency reserve not exceeding 5% of the direct eligible costs can be used only with the prior written authorisation of the Contracting Authority, upon duly justified request by the Coordinator.



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Inventory

**Administrative and
Financial Guidelines**

It is imperative to keep an **inventory** (see Annex 08) of all items purchased (not consumables) and to **label** them clearly indicating EU funding. At the end of the project a **transfer of ownership** (see Annex 09) must be conducted.

The eventual equipment and supplies of the training tools kit paid for by the Budget for the Action shall be transferred to:

- Final beneficiaries of the action
- Local authorities
- Local beneficiaries
- another action funded by the European Union



The coordinator shall send a written request together with the inventory to the contracting authority before transferring the ownership.



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Local Office

**Administrative and
Financial Guidelines**

Under this budget line costs for local transport and local office costs (rent, electricity, phone, internet, mobile phone, office consumables (also e.g. Microsoft 365) etc) can be compensated.

Proof of costs / supporting documents needed:

- Invoices
- Lease, rental and service contracts
- Utility bills
- Proof of payment / receipt
- Procurement note if applicable (see separate chapter on procurement rules)



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**Administrative and
Financial Guidelines**

Non-eligible Costs

- financial allowances for trainees and participants in events (training sessions, workshops, seminars, conferences, working meetings etc...)
- indirect costs
- debts and debt service charges (interest);
- provisions for losses or potential future liabilities;
- costs declared by the beneficiary(ies) and financed by another action or work programme receiving a European Union (including through EDF) grant;
- purchases of land or buildings;
- currency exchange losses;
- credit to third parties;
- in kind contributions.



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**Administrative and
Financial Guidelines**

Travel costs

Per diem

- It's a daily allowance
- For each night spent outside the place of work

Covers:

- costs of accommodation,
- subsistence (food),
- local travel (including airport transfer at destination)



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**Administrative and
Financial Guidelines**

Proof of overnight stay(s)

Option 1: Simplified costs

- Hotel bill or mission order and mission report
- Boarding stubs/passes
- Receipt (can be signed timesheet) and proof of per diem payment (bank statement)

Option 2: Real costs

- Calculation of travel cost reimbursement as per staff rules of the beneficiary
- The receipt and proof of per diem or reimbursement payment



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Per diems

**Administrative and
Financial Guidelines**

If you have your own travel costs rules:

the Grant Beneficiary reimburses an amount to its staff according to its own staff rules and asks for the reimbursement of that same amount (real costs or simplified costs) in the action budget. This amount may not exceed the rates published by the EC at the time of such a mission.



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Per diems

If you do not have your own travel costs rules:

the Beneficiary applies the PRAG rules and proposes a reimbursement on the basis of **simplified costs option** (for instance a "unit cost") specifying "**UNIT COST per diem**" in the "unit value" column of the budget and the applicable rates. This rate may not exceed the rates published by the EC at the time of such a mission.

Administrative and
Financial Guidelines



No double reimbursement



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Administrative and
Financial Guidelines

Travel costs

Travel costs cover the costs of international and national transport.

These costs include:

- Billets d'avion (**classe économique**) ou de train (**seconde classe**) toutes taxes comprises
- Air fare (**economy class**) or train tickets (**second class**) including all taxes
- Travel agency fee
- Transfer to the airport (from duty station)
- Visa costs

Not included in per
diems!

Proof of costs / supporting documents needed

- Travel agency invoice
- Proof of payment to travel agency
- Boarding passes / stubs
- Receipts of visa fee
- Airport transfer costs
- Agenda of the mission and/or mission order



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**Administrative and
Financial Guidelines**



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Administrative and
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Travel costs

- Travels costs cover also costs occurring locally for implementing agreed activities of the Action These can be costs for public transport, boat, taxi or other usual means of transport **between two cities** (not within the same location, intra-city transport costs are covered by per diem).

Proof of costs / supporting documents needed:

- Receipt
- Agenda of the mission and/or mission order

Not included in per
diems!